IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE TWENTY FOURTH DAY OF AUGUST
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 6819 of 2004

Between:

M/s. Bhimas Residency Hotels Limited, Tirupathi Chittoor District Having Registered Office at 34-38, G. Car Street, Tirupathi rep by director Mr. K. V. Ranganathan, S/o lt. KR. Venkatachalam **..... PETITIONER**

AND

1 The Principal Secretary, Youth Advancement, Tourism & Culture (Tourism

Department)
Governmnet of Andhra Pradesh, Secretariat Buildings, Saifabad, Hyderabad
2 The Director Department of Tourism Government of Andhra Pradesh, Secrtariat Road, Tankbund, Hyderabad
3 The Commercial Tax Officer-1 (FAC) Tirupathi, Chittoor District

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate Writ, order or direction particularly in the nature of Writ of Mandamus declaring the inaction on the part of the first and second respondents namely the Principal Secretary, Youth Advancement, Tourism & culture (Tourism Department), Government of Andhra Pradesh, Secretariat Buildings, Saifabad, Hyderabad as also the Director, Tourism Department, (Convenor-SLC), Government of Andhra Pradesh, Near Tankbund road, Hyderabad in not issuing the eligibility certificate to the petitioner in terms of its application dated 29-11-2000 and further reminders as contemplated and directed in the new tourism policy, 1998 read with G.O.Ms. No. 6 dated 18-12-1999 Youth Advancement Tourism and Culture (PUM Department) for availment of the incentives as sanctioned therein namely Sales Tax and Luxury Tax exemption for a period of five years from 05-06-2000 to 04-06-2005 to the extent of 100% of the project cost and also energy rebate to the extent of 25 % in power consumption charges for a period of three years as illegal, arbitrary, unfair, unjust opposed to the principals of natural justice and hit by promissory Estoppel and consequently direct the first and second respondents to issue the eligibility Certificate to the petitioner forthwith relating to the above mentioned incentives and pending communication of the eligibility certificate, directing the third respondent herein not to take any coercive steps for demand and recovery of any sales tax or luxury tax from the petitioner's unit pursuant to the proceedings for assessment 2000-2001 dated 24-03-2004 and till 04-06-205 namely for a period of five years from the date of commencement of the Commercial operations and grant such other relief or reliefs as are deemed fit and proper in the

circumstances of the case.

Counsel for the Petitioner:MR.M.V.J.K.KUMAR, Advocate.

Counsel for the Respondents : GP FOR COMMERCIAL TAXES(Not present)

The Court at the stage of admission, made the following :

ORDER : (per Sri Bilal Nazki, J)

The case was taken up yesterday, but nobody appeared for respondents. Today also nobody appears for respondents.

The only grievance of the petitioner is that the respondents No.1 and 2 are not disposing of his application seeking issuance of final eligibility certificate for the purpose of availing the industrial incentives in terms of G.O.Ms.No.6, dated 18.12.1998. It is submitted that the application is being made on 29.11.2000. Since no counter is being filed and nobody appears on behalf of respondents No.1 and 2, we have no choice but to believe the petitioner that he has made an application, which has not been disposed of. Although Respondent No.3 has filed a counter, he is not supposed to know whether an application is pending before respondents No.1 and 2 or not.

In these circumstances, we dispose of this Writ Petition, directing respondents No.1 and 2 to pass orders on the application of the petitioner within two weeks from the date of receipt of a copy of this order, if not already passed. No costs.

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(BILAL NAZKI, J)

24th August, 2004.

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(S.ANANDA REDDY, J)

ajr

To

1 The Principal Secretary, Youth Advancement, Tourism & Culture (Tourism Department) Governmnet of Andhra Pradesh, Secretariat Buildings, Saifabad, Hyderabad

2 The Director, Department of Tourism, Government of Andhra Pradesh, Secrtariat Road, Tankbund, Hyderabad

3 The Commercial Tax Officer-1 (FAC) Tirupathi, Chittoor District.

4 Two C.Cs. to the GP for Commercial Taxes, High Court buildings, Hyderabad (O.U.T).

5 Two C.D. copies.